

# EXHIBIT A

**United States**



**of America**

**Department of the Treasury  
Internal Revenue Service**

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Date: March 24, 2004

**CERTIFICATE OF OFFICIAL RECORD**

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Creative Solutions Business Organization, EIN:  5848, for U.S. Fiduciary Income Tax Return (Form 1041), for tax period December 31, 1995, consisting of three pages \_\_\_\_\_

\_\_\_\_\_ under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

*Marilyn Cook*

Marilyn Cook  
Supervisor Accounting Technician  
Ogden SB/SE Submission Processing  
SW Delegation Order 198

## CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

CREATIVE SOLUTIONS BUSINESS  
ORGANIZATIONEIN/SSN:   5848TYPE OF TAX: U.S. FIDUCIARY INCOME TAX RETURN  
FORM: 1041 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
	NET TAXABLE INCOME 72,114.00			
04-15-1996	RETURN FILED 29244-139-18621-6 199624		20.00	06-24-1996
04-14-1996	SUBSEQUENT PAYMENT		20.00	
04-13-1999	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 09-12-1999			
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-628-00203-9 199934		0.00	09-06-1999
09-06-1999	RENUMBERED RETURN 29247-628-00203-9			
	QUICK ASSESSMENT 29251-222-13301-9	27,669.00		08-10-1999
	INTEREST ASSESSED 199935	10,750.06		08-10-1999
	QUICK ASSESSMENT IRC 6662 ACCURACY PENALTY 29251-222-13301-9	5,534.00		08-10-1999

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CREATIVE SOLUTIONS BUSINESS  
ORGANIZATIONEIN/SSN:  5848TYPE OF TAX: U.S. FIDUCIARY INCOME TAX RETURN  
FORM: 1041 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
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04-10-2000	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
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03-18-2000	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
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01-31-2001	RECEIVED POA/TIA			
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04-30-2001	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
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04-11-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
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04-18-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
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08-10-1999	Statutory Notice of Balance Due			
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02-21-2000	Statutory Notice of Intent to Levy			
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CREATIVE SOLUTIONS BUSINESS  
ORGANIZATION

EIN/SSN:   5848

TYPE OF TAX: U.S. FIDUCIARY INCOME TAX RETURN  
FORM: 1041 TAX PERIOD: DEC 1995

BALANCE 43,953.06

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: Marilyn Cook

PRINT NAME: Marilyn Cook

TITLE: Supervisor Accounting Technician, Ogden SB/SE Submission Processing

DELEGATION ORDER: SW Delegation Order 198

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 03/24/2004